

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF OKLAHOMA**

UNITED STATES OF AMERICA

Petitioner

v.

Robert H. Grove, Jr., Owner, Of Robert For Repairs

Respondent.

Civil Action No. CIV-14-318KEW

DECLARATION

Sharon Hilterbrand declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area II of the Internal Revenue Service at 55 North Robinson Avenue, Mail Stop 5113-1634, Oklahoma City, OK 73102.
2. In my capacity as a Revenue Officer I am conducting an investigation for the collection of the tax liability for Robert H. Grove, Jr., Owner, Of Robert for Repairs, for the calendar period ending December 31, 2007 and quarterly periods ending December 31, 2006, March 31, 2007, June 30, 2007, September 30, 2007, and December 31, 2007.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on November 6, 2013, an administrative summons, Internal Revenue Service Form 6637, to Robert H. Grove, Jr., Owner, Of Robert For Repairs, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

EXHIBIT

1

4. In accordance with Section 7603 of Title 26, U.S.C., on November 6, 2013, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on respondent, Robert H. Grove, Jr., Owner, Of Robert For Repairs, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons. On December 9, 2013, January 13, 2014, February 4, 2014, and on February 25, 2014, the respondent Robert H. Grove, Jr., Owner, Of Robert For Repairs, did not appear in response to the summons.

5. On April 7, 2014, Office of Chief Counsel with the Internal Revenue Service mailed respondent, Robert H. Grove, Jr., Owner, Of Robert For Repairs, a "second chance" letter informing him that since he did not comply with the summons served on him on November 6, 2013, and to prevent legal proceedings, he was to appear on April 29, 2014, to give testimony and produce for examination books, papers, records, or other data as described in said summons.

6. On April 29, 2014, respondent Robert H. Grove, Jr., Owner, Of Robert For Repairs, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of Robert H.

Grove, Jr., Owner, Of Robert For Repairs, for the calendar period ending December 31, 2007, and the quarterly periods ending December 31, 2006, March 31, 2007, June 30, 2007, September 30, 2007, and December 31, 2007.

10. There is no criminal referral to the Department of Justice within the meaning of IRC 7602(d) in effect at this time and no criminal referral to the Department of Justice was in effect at the time of issuance of the summons.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 11th day of July, 2014.


SHARON HILTERBRAND
REVENUE OFFICER